Office:

UILC: 6223.00-00

From:

**Sent:** Monday, April 06, 2009 9:30:58 AM

To: Cc:

Subject: RE:

Yes. If the statute on independent items is about to expire, we have to issue an FPAA to X for those items. We must include the affected items as well since section 6223(f) does not allow us to issue a second "affected item" FPAA to X.